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the ultimate consumer...

SENATOR JANSSEN: Right.

SENATOR CHAMBERS: ...then that consumer is responsible for paying that tax.

SENATOR JANSSEN: That's correct. That's the intent of the bill. Whether it comes in...if it hasn't been paid in another state, it must be paid here.

SENATOR CHAMBERS: And if this bill were not enacted, the responsibility for paying that tax rests upon whom?

SENATOR JANSSEN: Well, it doesn't rest upon anyone because right now, the way the statute reads, they don't have to pay a tax.

SPEAKER KRISTENSEN: One minute.

SENATOR CHAMBERS: If this tax is paid in the state of origin, who pays that tax?

SENATOR JANSSEN: The consumer.

SENATOR CHAMBERS: Not the producer or manufacturer?

SENATOR JANSSEN: No.

SENATOR CHAMBERS: Not the wholesaler, not the retailer?

SENATOR JANSSEN: No, it ends up being the...that whole liability is left to the consumer. It is...

SENATOR CHAMBERS: When...when a container of alcohol has a stamp tax on it...

SENATOR JANSSEN: Right.

SENATOR CHAMBERS: ...when and where is that stamp affixed?

SENATOR JANSSEN: I believe at the distributor who pays that tax